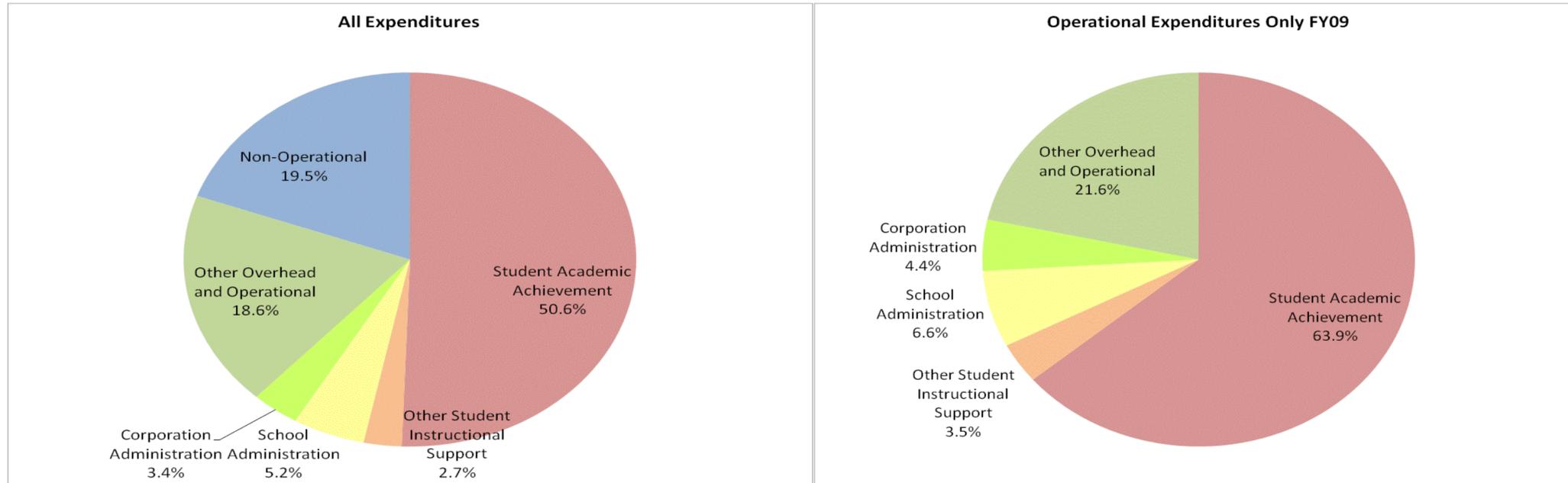


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**Tipton Community School Corp (7945)**

Tipton Community School Corp (7945)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$6,993,727	45.2%	\$7,983,582	50.7%	\$7,895,218	48.0%	\$8,305,636	50.6%
Student Instructional Support	\$929,156	6.0%	\$1,155,252	7.3%	\$1,178,207	7.2%	\$1,292,330	7.9%
Overhead and Operational	\$2,944,181	19.0%	\$3,792,906	24.1%	\$3,701,189	22.5%	\$3,623,064	22.1%
Nonoperational	\$4,594,827	29.7%	\$2,829,136	18.0%	\$3,665,430	22.3%	\$3,197,993	19.5%
<b>Grand Total</b>	<b>\$15,461,891</b>		<b>\$15,760,877</b>		<b>\$16,440,043</b>	<b>4%</b>	<b>\$16,419,023</b>	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	51.2%	58.0%	55.2%	58.5%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**Tipton Community School Corp (7945)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$33,585	\$37,337	\$38,588		15%	3%
	11100 Regular Programs; Elementary	\$1,690,725	\$1,948,095	\$2,200,337	\$2,715,964	61%	39%	23%
	11200 Regular Programs; Middle/Junior High	\$1,002,275	\$1,167,429	\$1,321,695	\$1,613,090	61%	38%	22%
	11300 Regular Programs; High School	\$1,361,725	\$1,536,891	\$1,676,398	\$2,005,158	47%	30%	20%
	11410 Vocational Education; Agriculture A	\$59,583	\$68,192	\$71,616	\$73,910	24%	8%	3%
	11450 Vocational Education; Consumer and Homemaking	\$77,559	\$99,711	\$93,566	\$118,780	53%	19%	27%
	11470 Vocational Education; Business Education	\$41,354	\$54,161	\$56,559	\$57,428	39%	6%	2%
	11480 Vocational Education; Industrial Education A	\$50,443	\$34,953	\$7,892	\$13,454	-73%	-62%	70%
	11590 Other Vocational Education Programs	\$2,480	\$0	\$0	\$0	-100%		
	11630 Regular Programs; Alternative Education Programs; High School	\$40,837	\$70,269	\$1,425	\$1,253	-97%	-98%	-12%
	12110 Gifted And Talented; Gifted and Talented	\$87,502	\$109,267	\$138,968	\$110,874	27%	1%	-20%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$31,243			
	12210 Mental Disabilities; Mild Mental Disabilities	\$193,021	\$193,620	\$221,078	\$224,054	16%	16%	1%
	12340 Physical Impairment; Hearing Impairment	\$21,747	\$270	\$0	\$0	-100%	-100%	
	12350 Physical Impairment; Homebound	\$11,109	\$4,339	\$13,793	\$12,158	9%	180%	-12%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$38,443	\$55,212	\$59,210	\$49,662	29%	-10%	-16%
	12510 Culturally Different; Communication Disorders	\$0	\$131	\$0	\$604		359%	
	12520 Culturally Different; Compensatory	\$76,241	\$47,637	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$238,586	\$349,611	\$379,620	\$399,896	68%	14%	5%
	12710 Equal Opportunity At Risk	\$72,502	\$72,212	\$48,442	\$50,030	-31%	-31%	3%
	12810 Special Education Preschool	\$83,126	\$63,473	\$55,662	\$47,040	-43%	-26%	-15%
	12900 Other Special Programs	\$16,763	\$729	\$9,613	\$1,677	-90%	130%	-83%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$17,098	\$0	\$0	\$0	-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$816	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$4,616	\$0	\$0	\$0	-100%		
	14200 Summer School Programs; Middle/Junior High School	\$4,795	\$2,981	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$31,830	\$21,836	\$5,085	\$15,766	-50%	-28%	210%
	15100 Enrichment Programs; Non-Credit	\$2,932	\$0	\$0	\$0	-100%		
	16100 Remediation Testing	\$14,198	\$9,716	\$10,000	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$101,237	\$65,143	\$81,673	\$69,441	-31%	7%	-15%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$6,084	\$0			-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$70,928	\$101,532	\$74,978	\$39,819	-44%	-61%	-47%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$36,137	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,953	\$5,000	\$0	\$993	-75%	-80%	
	22130 Improvement of Instruction; Instructional Staff Training	\$2,845	\$2,358	\$3,138	\$1,376	-52%	-42%	-56%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,805	\$1,116	\$1,699	\$157	-94%	-86%	-91%
	22220 Library/Media Services; School Library	\$196,581	\$223,250	\$211,692	\$225,465	15%	1%	7%
	22230 Library/Media Services; Audiovisual	\$25,379	\$1,516	\$1,527	\$1,022	-96%	-33%	-33%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$76,674	\$89,245	\$95,935	\$91,863	20%	3%	-4%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$52,510	\$66,960			28%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$51,038	\$32,049			-37%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$122,778	\$192,562	\$209,620	\$141,822	16%	-26%	-32%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$41,420	\$51,904	\$46,512	\$48,500	17%	-7%	4%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$0	\$5,540			
	26497 2007 Account Code - Teachers Retirement Fund	\$164,803	\$335,264	\$165,603	\$0			
<b>Student Academic Achievement Total</b>		<b>\$6,087,845</b>	<b>\$7,013,209</b>	<b>\$7,410,304</b>	<b>\$8,305,636</b>	<b>36%</b>	<b>18%</b>	<b>12%</b>
<b>Student Instructional Support</b>								
	21140 Attendance and Social Work Services; Pupil Accounting	\$2,559	\$1,535	\$0	\$0	-100%	-100%	
	21220 Guidance Services; Counseling Services	\$128,638	\$199,540	\$209,926	\$248,084	93%	24%	18%
	21310 Health Services; Service Area Direction	\$715	\$200	\$0	\$0	-100%	-100%	
	21320 Health Services; Medical Services	\$3,609	\$1,937	\$2,276	\$1,960	-46%	1%	-14%
	21340 Health Services; Nurse Services	\$41,488	\$60,880	\$73,223	\$85,380	106%	40%	17%
	21390 Health Services; Other Health Services	\$6,311	\$19,065	\$1,479	\$6,407	2%	-66%	333%
	21420 Psychological Testing	\$10,584	\$12,595	\$14,470	\$16,144	53%	28%	12%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$59,066	\$85,659	\$52,912	\$87,374	48%	2%	65%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$113	\$0	\$110	\$0	-100%		-100%
	24100 Office of The Principal	\$553,631	\$627,126	\$746,821	\$846,982	53%	35%	13%
<b>Student Instructional Support Total</b>		<b>\$806,713</b>	<b>\$1,008,536</b>	<b>\$1,101,216</b>	<b>\$1,292,330</b>	<b>60%</b>	<b>28%</b>	<b>17%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$7,000	\$14,000	\$14,536	\$15,071	115%	8%	4%
	23150 Board of Education; Legal Services	\$2,182	\$2,730	\$1,845	\$9,071	316%	232%	392%
	23160 Board of Education; Promotion Expenses	\$2,042	\$4,734	\$4,244	\$4,694	130%	-1%	11%
	23210 Executive Administration; Office of The Superintendent	\$270,911	\$313,208	\$385,655	\$448,937	66%	43%	16%
	23290 Executive Administration; Other Executive Administration Services	\$8,208	\$7,660	\$0	\$0	-100%	-100%	
	25120 Fiscal Services; Service Area Direction	\$36,565	\$39,854	\$55,570	\$72,805	99%	83%	31%
	25191 Other Fiscal Services; Refund of Revenue	\$24,763	\$4,993	\$3,964	\$8,776	-65%	76%	121%
	25195 Other Fiscal Services; Bank Account Service Charge	\$960	\$2,888	\$1,413	\$1,583	65%	-45%	12%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**Tipton Community School Corp (7945)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	25196 Other Fiscal Services; Cash Change	\$1,250	\$2,450	\$1,235	\$1,200	-4%	-51%	-3%
	25750 Personnel Services; Health Services	\$750	\$1,670	\$1,600	\$1,675	123%	0%	5%
	25920 Ditch Assessments	\$125	\$168	\$200	\$0	-100%	-100%	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$23,210	\$101,265	\$123,454	\$136,743	489%	35%	11%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$820,400	\$844,306	\$1,205,764	\$1,277,115	56%	51%	6%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$130,290	\$246,905	\$334,915	\$134,546	3%	-46%	-60%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$562	\$403	\$0	\$0			
	26499 2007 Account Code - Other	\$2,837	\$0	\$0	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$39,403	\$352,578	\$80,008	\$83,484	112%	-76%	4%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$18,873	\$34,954			85%
	27010 Student Transportation; Service Area Direction	\$39,827	\$40,374	\$35,108	\$40,228	1%	0%	15%
	27100 Student Transportation; Vehicle Operation	\$141,791	\$245,886	\$298,235	\$339,046	139%	38%	14%
	27200 Student Transportation; Monitoring Services	\$7,490	\$13,612	\$16,199	\$17,377	132%	28%	7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$76,754	\$146,577	\$171,779	\$139,280	81%	-5%	-19%
	27400 Student Transportation; Purchase of School Buses	\$177,279	\$185,775	\$128,073	\$167,178	-6%	-10%	31%
	27500 Student Transportation; Insurance on Buses	\$7,485	\$6,115	\$0	\$15,543	108%	154%	
	27700 Student Transportation; Contracted Transportation Services	\$429,644	\$363,382	\$397,522	\$378,567	-12%	4%	-5%
	27900 Student Transportation; Other Student Transportation Services	\$29,626	\$24,588	\$26,681	\$24,745	-16%	1%	-7%
	31100 Food Services Operations; Service Area Direction	\$0	\$1,219	\$11,990	\$604		-50%	-95%
	31200 Food Services Operations; Food Preparation and Dispensing	\$252,950	\$296,079	\$259,634	\$267,119	6%	-10%	3%
	31400 Food Services Operations; Food Purchases	\$198,387	\$306,032	\$5,926	\$2,573	-99%	-99%	-57%
	31900 Other Food Services	\$27,141	\$0	\$0	\$152	-99%		
<b>Overhead and Operational Total</b>		<b>\$2,759,829</b>	<b>\$3,569,450</b>	<b>\$3,584,424</b>	<b>\$3,623,064</b>	<b>31%</b>	<b>2%</b>	<b>1%</b>
<b>Nonoperational</b>								
	33200 Community Recreation	\$182	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$188,032	\$193,682	\$232,237	\$264,108	40%	36%	14%
	33990 Other Community Services; Other	\$737	\$0	\$996	\$0	-100%		-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$83,741	\$31,815	\$500,686	\$465,780	456%	> 500%	-7%
	45100 Building Acquisition, Construction and Improvements	\$2,557,216	\$567,977	\$516,958	\$414,236	-84%	-27%	-20%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$171,902	\$3,262	\$426,169	\$218,882	27%	> 500%	-49%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$32,791	\$24,052	\$20,883		-36%	-13%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$5,672	\$0	\$0	\$0	-100%		
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$1,179	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$358,813	\$356,706	\$368,772	\$320,984	-11%	-10%	-13%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$16,567	\$91,585			453%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$15,959	\$0			-100%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$165,000	\$200,379	\$128,870		-22%	-36%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$35,568	\$26,873	\$34,150		-4%	27%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$922,553	\$1,316,854	\$1,237,983	\$1,238,516	34%	-6%	0%
	54200 Common School Fund; Principal	\$271,886	\$94,125	\$80,063	\$0	-100%	-100%	-100%
	60700 Nonprogramed Charges; Scholarships	\$500	\$0	\$0	\$0	-100%		
<b>Nonoperational Total</b>		<b>\$4,562,412</b>	<b>\$2,797,778</b>	<b>\$3,647,694</b>	<b>\$3,197,993</b>	<b>-30%</b>	<b>14%</b>	<b>-12%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$64,356	\$94,072	\$57,968	\$0			
	26492 2007 Account Code - Social Security	\$568,688	\$629,261	\$289,750	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$22,887	\$10,496	\$19,021	\$0			
	26494 2007 Account Code - Group Insurance	\$478,404	\$574,184	\$293,158	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,181	\$1,192	\$2,938	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$109,575	\$62,699	\$33,571	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,245,091</b>	<b>\$1,371,903</b>	<b>\$696,405</b>	<b>\$0</b>			